

up the record on this clean bill. Stated that 6% of the people do not receive the cash refund on sales tax collected on food. This obviously leaves 94% of the citizens of Nebraska that do receive the cash refund. It's estimated that 5% of the people remove themselves from the state of Nebraska this year. They certainly are figured in the 6%, therefore, there is 99% of Nebraskans receiving the cash refund on food in Nebraska. This would leave a 1% error and I would like to see any government operation anywhere match that record. We would talk about the morality of taxing food. If we would concede, which I do not, that Nebraska taxes food. I will point out that Nebraska does tax food and they tax it directly and indirectly through just a very short list of taxes that I will start to read till it bores you, real estate taxes, unemployment compensation, personal property, gasoline tax, vehicle tax, transportation tax, telephone tax, federal income tax, state income tax, commodity check off systems, and social security, to name a few which each of you could add your own list. Tax on food is immoral. It's the basis of our society, because one of the basic things we do in this society is produce food for ourselves. Almost every activity we have in our daily life puts food in our mouths. And the government takes money directly out of all the activities that produces and puts that food in our mouth. Let's talk about the morality of tax themselves, not as they would affect just one commodity in this society in which we're living. How about clothing, live without it in Nebraska. No way. Housing? We tax that, live without it. No way. Morality on food tax? The other day we had an example of a knat eating a bale of hay. Today we'll use the knat eating five bales of government taxes. On food at all levels every place on all of the other necessities of our life, let's talk about the morality of taxes. The morality of taxes is strictly upon this body to be very diligent in your consideration of all proposals that would affect the spending of state government in Nebraska which is all we can affect and be sure that you're not saddling yourself, who are temporarily a proprietor in government. Most of your life, you spent outside of it. You soon will again be outside government. Be careful when you vote for taxes and spending in this Legislature, particularly this year. Senator Keyes states that there's a \$10 million profit on sales tax in Nebraska. The loose use of the word "profit" is reprehensible, but I believe we know that he means that that's income from the sales tax that's not rebated to the citizens. No doubt with a 99% return to the citizens that \$10 million must be paid by transients and others and certainly we should continue to tax that. Mr. Speaker, fellow legislators. The facts are clear. They've been presented very well, but however legislative process is strictly opinions. We cannot vote facts. Think diligently. Use your best opinion and follow my leadership and move this bill forward.

SPEAKER LUEDTKE: Chair recognizes Senator Chambers.

SENATOR CHAMBERS: Mr. Chairman and members of the Legislature. I'll be extremely brief for me. Senator Kelly's argument is an argument add absurdum. It's collecting...attaching one thing to another to another to another by a very tenuous connecting link and saying that one affects the other and that they all have equal quantitative and qualitative value. By that logic as Abraham Lincoln said, you can prove that a horse chestnut is the same as a chestnut horse. I think that cannot be run across even on this Legislature when you're alert. But Senator Maresh to you I just have one thing to say about your clean bill. Is it at least as clean as Pilote's hands were